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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT



1904.

Ex

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No 6352.65

1904



GIVEN BY

Boston Assessing Department

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT

FOR THE
YEAR 1904



BOSTON
MUNICIPAL PRINTING OFFICE
1905

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cont.

1904

Boston.

Residing Department.

Apr. 10, 1905.

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 31, 1905.

HON. PATRICK A. COLLINS,

Mayor of the City of Boston:

SIR, — In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report:

For convenience of assessment, and as authorized by chapter 115 of the Acts of the year 1889, which provides that the assessors may “divide any ward . . . into convenient assessment districts,” the twenty-five wards of the city are divided into forty-four districts — four of them into three each, eleven of them into two each, and ten are undivided.

The several assessment districts, and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing February 1, 1904, were received by the Board of Assessors as follows:

A state warrant for the proportion of the City of Boston of a state tax of \$2,500,000, as fixed by chapter 438, Acts of 1904 . . .	\$900,125 00
A state warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by chapter 384, Acts of 1888 . . .	¹ 34,704 06
A state warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the provisions of chapter 428, Acts of 1890, and all acts in addition or amendment thereto . . .	² 212,424 86
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan sewerage tax . . .	³ 64,732 13
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River valley, chapter 406, Acts of 1895, and for the construction of a high-level gravity sewer for the relief of the Charles and Neponset River valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan sewerage tax . . .	⁴ 154,201 46
<i>Carried forward</i> . . .	\$1,366,187 51

(1) The warrant states that of the assessment for armories (\$34,704.06), \$12,623.15 is for sinking fund and \$22,080.91 for interest.

(2) The warrant states the amount of assessments and interest of grade crossings to be as follows:

For grade crossing at Congress street, assessment . . .	\$57,785 66
Interest . . .	9,113 97
For grade crossing at Dorchester avenue, assessment . . .	40,593 53
Interest . . .	3,264 93
For grade crossing at Austin, Cambridge, and Perkins streets, assessment . . .	17,456 05
Interest . . .	1,573 33
For grade crossing at Tremont street, assessment . . .	31,851 05
Interest . . .	14,343 88
For grade crossing at Blue Hill avenue and Oakland street, assessment, . . .	32,932 83
Interest . . .	3,509 63
	<u>\$212,424 86</u>

(3) The warrant states that of the assessment for North Metropolitan sewer (\$64,732.13), \$8,538.12 is for sinking fund, \$30,639.56 is to pay interest, and \$25,554.45 is for maintenance and operation.

(4) The warrant states that of the assessment for South Metropolitan sewer (\$154,201.46), \$18,439.39 is for sinking fund, \$77,007.67 is for interest, and \$54,754.40 is for maintenance and operation.

<i>Brought forward</i>	\$1,366,187 51
A state warrant relative to Metropolitan parks and boulevards, chapter 407, Acts 1893; chapter 550, Acts 1896; chapter 464, Acts 1899	¹ 346,581 67
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	1,271,141 00
A city warrant for the tax of the City of Boston for city purposes [see section 53, chapter 12, R. L.]	12,130,259 00
A warrant for school expenses [chapter 400, Acts of 1898], as amended by chapter 448, 1901	3,537,803 99
<hr/>	
Aggregate of warrants committed to Board of Assessors	<u>\$18,651,973 17</u>

In addition to the foregoing warrants, the Board of Assessors received a state warrant in accordance with the provisions of chapter 488, Acts 1895, and any and all acts in addition and amendment thereto entitled "An Act to provide for a Metropolitan Water Supply," amounting to \$1,700,274.07. This was not included in the amount upon which the rate of taxation was based, as the income of the Water Department of the City of Boston was sufficient to meet the expenditure.

POLL-TAX ASSESSMENTS.

The number of polls recorded for assessment before August 8, 1904, and included in the estimate that determined the rate of taxation for the current year, was 181,437. Under the operation of the law providing for supplementary assessment of omitted male persons, liable to assessment, there were added to the list 61 polls, making the total number of males assessed 181,498.

⁽¹⁾ The warrant states that of the assessment for Metropolitan parks (\$346,581.67), \$78,170.75 is for sinking fund, \$161,124.69 is for interest, and \$107,286.23 is for maintenance and operation, divided as follows:

	Sinking Fund.	Interest.	Maintenance.	Total.
Parks	\$57,794 24	\$120,200 53	\$78,436 23	\$256,431 00
Boulevard	15,555 11	29,968 50	20,750 00	66,273 61
Nantasket	4,821 40	10,955 66	8,100 00	23,877 06
	<hr/>	<hr/>	<hr/>	<hr/>
	\$78,170 75	\$161,124 69	\$107,286 23	\$346,581 67

VALUATION.

The valuation of the city as of the first day of May, 1904, determined by the assessors August 8 of that year, when the rate of taxation for the current year was fixed, was as follows:

Value of land	¹ \$607,106,450 00	
Value of buildings	399,016,450 00	
Total value of real estate		\$1,006,122,900 00
Value of personal property other than bank stock,	\$218,780,800 00	
Value of shares in national banks, located in Boston, taxable in said city	12,049,862 00	
Total value of personal estate		230,830,662 00
Total valuation		\$1,236,953,562 00
Assessments under the provisions of section 85 of chapter 12 of the Revised Laws, personal estate		1,363,200 00
Assessments under the provisions of section 85 of chapter 12 of the Revised Laws, real estate		13,300 00
Assessments under the provisions of chapter 19, section 11, as amended chapter 294, Acts, 1904, personal estate		20,900 00
The total valuation of the city upon which taxes were assessed for the financial year 1904-05, when all assessments were made, was		<u>\$1,238,350,962 00</u>

The valuation can be further increased \$1,112,800 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in national banks within the state, but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of

¹ For detail of 293,242,139 sq. feet occupied land, valued at.....	532,986,650
361,496,509 " vacant " "	64,852,900
89,419,359 " marsh and flats " "	9,266,900

Total.....744,158,007
— see table H, page 39.

607,106,450

their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from this source is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation is the same as though its amount was included in the assessors' aggregate and the taxes were assessed by them.

The United States, the Commonwealth, the county, the city, churches, charitable, scientific, and other corporations, hold property exempt by law from assessment. That of the nation consists of certain islands, forts and lighthouses in our harbor, the navy yard, custom-house, and the building used for the United States courts, sub-treasury and post-office. The property of the state within the limits of the city is made up of the state house, the state prison, an area of land and flats in East and South Boston, and land taken for metropolitan sewerage, metropolitan water system and metropolitan parks. The county property includes the court-house and jail. But as the entire cost of all county property has been paid by the city, and as the other municipalities that with Boston make up Suffolk County pay no county taxes [Revised Laws, chapter 12. section 53], the estates used for county purposes are included as a part of the city property. The character and value of the property used for municipal purposes may be ascertained by reference to the list of real and personal estate, under the title of nominal assets of the city.

Valuation Exempt Property, 1904.

REAL ESTATE.

	Land.	Buildings.	Totals.
United States of America..	\$9,493,900	\$4,368,700	\$13,862,600
Commonwealth of Massachusetts	9,391,500	5,105,000	14,496,500
City of Boston.....	37,396,600	24,637,800	62,034,400
Churches	10,877,800	8,956,100	19,833,900
Charitable, literary, scientific, etc.....	16,404,800	10,969,800	27,374,600
Totals	\$83,564,600	\$54,037,400	\$137,602,000

PERSONAL ESTATE.

City of Boston	\$45,539,465
Charitable, literary, scientific, etc., as returned under section 5, chapter 12, Revised Laws	31,950,654
	<u>\$77,490,119</u>

As required by section 5 of chapter 12 of the Revised Laws, the officers of charitable, literary, and scientific institutions reported that their receipts for the twelve months preceding May 1, 1904, amounted to \$6,763,368, and their expenditures to \$6,677,204. It appeared by their returns that at the date of assessment these benevolent and educational institutions held as investments \$12,825,622 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real estate valuation for the tax of the current year. The City of Boston holds, in its corporate capacity (not assessed for city taxes), \$30,399,225.68 of actual assets available for the payment of liabilities and \$77,174,640.97 nominal assets.

VALUATIONS.

<i>Real and personal estate by assessors' general assessment</i>	\$1,236,953,562 00
<i>Real and personal estate by assessors' supplementary assessment</i>	1,397,400 00
<i>Massachusetts corporation stock</i> [assessed by state], tax paid to the city	57,444,900 00
<i>Massachusetts national bank shares</i> [assessed by state], tax paid to the city	1,112,800 00
Total taxable valuation	<hr/> \$1,296,908,662 00

<i>Real estate of the United States</i>	\$13,862,600 00
<i>Real estate of the Commonwealth</i>	14,496,500 00
<i>Real estate of the City of Boston</i>	62,034,400 00
<i>Personal property of the City of Boston</i>	45,539,465 00
<i>Real estate of houses of religious worship</i>	19,833,900 00
<i>Real estate of charitable, scientific, and literary corporations</i>	27,374,600 00
<i>Personal property of charitable, scientific, and literary corporations</i>	31,950,654 00
Total exempt valuation	<hr/> 215,092,119 00
Total valuation as of May 1, 1904	<hr/> <hr/> \$1,512,000,781 00

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO
THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants, and the overlay authorized by section 55 of chapter 12 of the Public Statutes, as amended by chapter 226 of the Acts of the year 1887, was determined by the assessors to be 1.52 per cent., or \$15.20 per \$1,000; of this rate \$1.27 was for state, 90 cents for county, and \$13.03 for the city tax.

The *land*, marsh and flats, valuation of \$607,106,450, at \$15.20 per \$1,000, gave assessment amounting to \$9,228,018 04

The *dwellings*, stores and other structures, valuation of \$399,016,450, at \$15.20 per \$1,000, gave assessment amounting to . . . 6,065,050 04

Total tax, real estate assessment . . . \$15,293,068 08

The *personal estate* valuation of \$230,830,662, at \$15.20 per \$1,000, gave assessment amounting to 3,508,626 05

The *total* valuation of \$1,236,953,562, at \$15.20 per \$1,000, gave a total property tax of . \$18,801,694 13
181,437 male polls, at \$2 each, amounted to . . . 362,874 00

The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant therefor, was committed to the collector, aggregated \$19,164,568 13

Supplementary assessments added under the provisions of chapter 19, section 11, as amended chapter 294, Acts 1894, for omitted persons, 61 polls 122 00

And \$20,900 personal estate 317 68

Supplementary assessments of omitted estates added in accordance with the provisions of section 85, chapter 12, of the Revised Laws, \$13,300 real estate 202 16

And \$1,363,200 of personal estate 20,720 64

The total taxes committed to the collector for the financial year 1904-05 amounted to . . . \$19,185,930 61

ASSETS OF THE CITY OF BOSTON.

CLASSIFICATION.

Actual.

Sinking and consolidated street improvement funds, as per Auditor's report	\$28,560,825 68
Salable lands (not including islands) and land in charge of the Board of Street Commissioners	1,838,400 00
	<hr/>
	\$30,399,225 68

Nominal.

School-houses, including personal	\$15,223,800 00
Public Library, including personal	5,194,800 00
Other public buildings, including personal	23,544,100 00
Public grounds, including personal	¹ 556,000 00
Playgrounds	1,379,500 00
Subway	7,700,000 00
Subway locations	1,670,800 00
Cemeteries	1 00
Water works	15,500,000 00
Fire apparatus	510,000 00
Fire-alarm	190,000 00
Miscellaneous	2,100,000 00
Trust Funds	2,237,084 35
Betterments pledged	1,368,555 62
	<hr/>
	77,174,640 97
	<hr/>
Total	<u>\$107,573,866 65</u>

¹ Item includes only Washington and Lowell squares.
The parks of the city, January 31, 1905, had cost \$17,384,638.82 for land and construction. The playgrounds, \$1,095,329.58.

Assessors' Valuation of the Real and Personal Estates and Number of Polls in Each of the Twenty-five Wards of the City, and the Taxes Assessed thereon, as of the first day of May, in the year 1904. Rate \$15.20 per \$1,000. Original Assessments.

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Valuation Total.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	7,193	\$13,289,900	\$879,000	\$14,168,900	\$14,386	\$202,006 48	\$13,360 80	\$229,753 28
2.....	6,307	16,009,600	850,800	16,860,400	12,614	243,345 92	12,932 16	268,892 08
3.....	4,302	10,231,000	848,800	11,079,800	8,604	155,511 20	12,901 76	177,016 96
4.....	4,128	12,667,300	716,200	13,383,500	8,256	192,542 96	10,886 24	211,685 20
5.....	4,135	12,616,900	2,192,800	14,809,700	8,270	191,776 88	33,330 56	233,377 44
6.....	10,384	154,911,200	35,198,800	190,110,000	20,768	2,354,650 24	535,021 76	2,910,440 00
7.....	6,042	251,060,800	52,930,200	303,991,000	12,084	3,816,124 16	804,539 04	4,632,747 20
8.....	9,721	30,139,400	2,907,900	33,047,300	19,442	458,118 88	44,200 08	521,760 96
9.....	8,732	24,618,700	1,386,700	26,005,400	17,464	374,204 24	21,077 84	412,746 08
10.....	8,528	60,228,100	4,147,600	64,375,700	17,056	915,467 12	63,043 52	995,566 64
11.....	6,358	111,447,500	71,716,700	183,164,200	12,716	1,694,002 00	1,090,093 84	2,796,811 84
12.....	7,567	23,028,100	3,114,600	26,142,700	15,134	350,027 12	47,341 92	412,503 04
13.....	7,031	25,076,200	4,005,200	29,081,400	14,062	381,158 24	60,879 04	456,099 28
14.....	6,401	12,362,000	754,300	13,116,300	12,802	187,902 40	11,465 36	212,169 76
15.....	5,655	9,368,800	607,500	9,976,300	11,310	142,405 76	9,234 00	162,949 76
16.....	6,373	14,680,600	1,299,300	15,979,900	12,746	223,145 12	19,749 36	255,640 48
17.....	7,042	18,356,800	1,403,600	19,760,400	14,084	279,023 36	21,334 72	314,442 08
18.....	6,945	17,122,100	1,309,800	18,431,900	13,890	260,255 92	19,908 96	294,054 88
19.....	8,073	23,409,300	3,090,500	26,499,800	16,146	355,821 36	46,975 60	418,942 96
20.....	11,819	36,429,100	4,732,900	41,162,000	23,638	553,722 32	71,940 08	649,300 40
21.....	7,782	27,089,100	5,579,700	32,668,800	15,564	411,754 32	84,811 44	512,129 76
22.....	8,239	21,805,300	4,007,700	25,813,000	16,478	331,440 56	60,917 04	408,835 60
23.....	6,979	24,572,400	6,586,200	31,158,600	13,958	373,500 48	100,110 24	487,568 72
24.....	9,066	27,771,400	2,916,900	30,688,300	18,132	422,125 28	44,336 88	484,594 16
25.....	6,635	27,831,300	5,597,100	33,428,400	13,270	423,035 76	85,075 92	521,381 68
	181,437	\$1,006,122,900	\$218,780,800	\$1,224,903,700	\$362,874	\$15,293,068 08	\$3,325,468 16	\$18,981,410 24
Bank Stock	.....	.....	12,049,862	12,049,862	.....	.....	183,157 89	183,157 89
	181,437	\$1,006,122,900	\$230,830,662	\$1,236,953,562	\$362,874	\$15,293,068 08	\$3,508,626 05	\$19,164,568 13

**Gain and Loss, Real, Personal, and Polls, by Wards, 1904,
Compared with 1903.**

WARDS.	Gain, Real.	Gain, Personal.	Loss, Personal.	Total Gain, Real and Personal.	Gain, Polls.
1.....	\$67,000	\$40,000	.....	\$107,000	129
2.....	192,100	86,600	.....	278,700	Loss, 72
3.....	60,100	63,100	.....	123,200	Loss, 35
4.....	22,900	.....	\$61,000	Loss, 38,100	230
5.....	15,900	.....	15,500	400	Loss, 56
6.....	6,566,600	742,500	.....	7,309,100	347
7.....	8,564,600	.....	1,829,600	6,735,000	113
8.....	428,700	286,200	.....	714,900	95
9.....	Loss, 39,000	.....	43,100	Loss, 82,100	Loss, 308
10.....	322,700	125,700	.....	448,400	249
11.....	2,096,700	.....	2,198,900	Loss, 102,200	Loss, 229
12.....	Loss, 362,500	.....	20,500	Loss, 383,000	89
13.....	421,500	891,800	.....	1,313,300	63
14.....	305,400	.....	16,200	289,200	Loss, 217
15.....	Loss, 192,300	.....	25,700	Loss, 218,000	19
16.....	70,800	16,200	.....	87,000	142
17.....	Loss, 104,600	.....	136,100	Loss, 240,700	119
18.....	Loss, 56,200	.....	68,200	Loss, 124,400	13
19.....	341,600	161,200	.....	502,800	187
20.....	520,800	302,300	.....	823,100	586
21.....	Loss, 103,300	.....	356,900	Loss, 460,200	152
22.....	42,300	.....	393,000	Loss, 350,700	156
23.....	361,600	.....	212,900	148,700	167
24.....	557,100	97,700	.....	654,800	472
25.....	462,100	.....	117,500	344,600	121
Bank stock.....	.....	.....	1,384,561	Loss, 1,384,561	
Totals.....	\$20,562,600	\$2,813,300	\$6,879,661	\$16,496,239	2,532

Supplementary Assessments of Polls and omitted Estates in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the year 1904. Rate \$15.20 per \$1,000.

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	1	.....	\$3,000	\$3,000	\$2 00	.....	\$45 60	\$47 60
2.....	2	.....	1,400	1,400	4 00	.....	21 28	25 28
3.....	2	.....	200	200	4 00	.....	3 04	7 04
4.....	1	.....	.....	.....	2 00	.....	.....	2 00
5.....	2	.....	.....	.....	4 00	.....	.....	4 00
6.....	6	.....	10,600	10,600	12 00	.....	161 12	173 12
7.....	1	\$6,800	42,500	49,300	2 00	\$103 36	646 00	751 36
8.....	8	.....	1,400	1,400	16 00	.....	21 28	37 28
9.....	2	.....	800	800	4 00	.....	12 16	16 16
10.....	6	.....	53,000	53,000	12 00	.....	805 60	817 60
11.....	2	.....	1,008,000	1,008,000	4 00	.....	15,321 60	15,325 60
12.....	4	.....	202,500	202,500	8 00	.....	3,078 00	3,086 00
13.....	1	.....	.....	.....	2 00	.....	.....	2 00
14.....	.....	.....	100	100	.....	.....	1 52	1 52
15.....	2	.....	900	900	4 00	.....	13 68	17 68
16.....	.....	.....	100	100	.....	.....	1 52	1 52
17.....	2	.....	.....	.....	4 00	.....	.....	4 00
18.....	3	.....	300	300	6 00	.....	4 56	10 56
19.....	4	.....	5,000	5,000	8 00	.....	76 00	84 00
20.....	2	.....	7,200	7,200	4 00	.....	109 44	113 44
21.....	2	.....	10,000	10,000	4 00	.....	152 00	156 00
22.....	1	.....	6,100	6,100	2 00	.....	92 72	94 72
23.....	1	.....	.....	.....	2 00	.....	.....	2 00
24.....	3	.....	.....	.....	6 00	.....	.....	6 00
25.....	3	6,500	31,000	37,500	6 00	98 80	471 20	576 00
Totals..	61	\$13,300	\$1,384,100	\$1,397,400	\$122 00	\$202 16	\$21,038 32	\$21,362 48

**Valuations Land and Buildings, 1904, by Wards, Compared
with 1903.**

WARDS.	1904			1903		
	Value Land.	Value Buildings.	Total Valuation.	Value Land.	Value Buildings.	Total Valuation.
1.....	\$5,784,400	\$7,505,500	\$13,289,900	\$5,822,700	\$7,400,200	\$13,222,900
2.....	8,421,800	7,587,800	16,009,600	8,327,700	7,489,800	15,817,500
3.....	5,881,100	4,349,900	10,231,000	5,855,400	4,315,500	10,170,900
4.....	6,867,200	5,800,100	12,667,300	6,866,600	5,777,800	12,644,400
5.....	7,224,400	5,392,500	12,616,900	7,201,400	5,399,600	12,601,000
6.....	115,065,900	39,845,300	154,911,200	110,980,900	37,363,700	148,344,600
7.....	188,641,050	62,419,750	251,060,800	182,687,250	59,808,950	242,496,200
8.....	18,475,900	11,663,500	30,139,400	18,389,100	11,321,600	29,710,700
9.....	11,727,800	12,890,900	24,618,700	11,946,500	12,711,200	24,657,700
10.....	35,139,300	25,088,800	60,228,100	34,722,300	25,183,100	59,905,400
11.....	62,101,600	49,345,900	111,447,500	60,626,700	48,724,100	109,350,800
12.....	10,090,600	12,987,500	23,028,100	10,102,800	13,287,800	23,390,600
13.....	15,616,100	9,460,100	25,076,200	15,472,900	9,181,800	24,654,700
14.....	4,024,800	8,337,200	12,362,000	4,203,200	7,853,400	12,056,600
15.....	3,521,300	5,847,500	9,368,800	3,577,700	5,983,400	9,561,100
16.....	5,447,900	9,232,700	14,680,600	5,423,000	9,186,800	14,609,800
17.....	8,277,900	10,078,900	18,356,800	8,248,500	10,212,900	18,461,400
18.....	8,666,800	8,455,300	17,122,100	8,651,100	8,527,200	17,178,300
19.....	11,883,000	11,526,300	23,409,300	11,669,400	11,398,300	23,067,700
20.....	14,034,300	22,394,800	36,429,100	13,932,400	21,975,900	35,908,300
21.....	10,817,600	16,271,500	27,089,100	10,969,100	16,223,300	27,192,400
22.....	9,194,300	12,611,000	21,805,300	9,229,800	12,533,200	21,763,000
23.....	12,826,500	11,745,900	24,572,400	12,637,900	11,572,900	24,210,800
24.....	11,827,000	15,944,400	27,771,400	11,666,800	15,547,500	27,214,300
25.....	15,547,900	12,283,400	27,831,300	15,388,600	11,980,600	27,369,200
Totals...	\$607,106,450	\$399,016,450	\$1,006,122,900	\$594,599,750	\$390,960,550	\$985,560,300

**Gain and Loss of Land and Buildings by Wards,
1904-1903.**

WARD.	Land.	Buildings.	Total.
1.....	Loss \$38,300	\$105,300	\$67,000
2.....	94,100	98,000	192,100
3.....	25,700	34,400	60,100
4.....	600	22,300	22,900
5.....	23,000	Loss 7,100	15,900
6.....	4,085,000	2,481,600	6,566,600
7.....	5,953,800	2,610,800	8,564,600
8.....	86,800	341,900	428,700
9.....	Loss 218,700	179,700	Loss 39,000
10.....	417,000	Loss 94,300	322,700
11.....	1,474,900	621,800	2,096,700
12.....	Loss 12,200	Loss 350,300	Loss 362,500
13.....	143,200	278,300	421,500
14.....	Loss 178,400	483,800	305,400
15.....	Loss 56,400	Loss 135,900	Loss 192,300
16.....	24,900	45,900	70,800
17.....	29,400	Loss 134,000	Loss 104,600
18.....	15,700	Loss 71,900	Loss 56,200
19.....	213,600	128,000	341,600
20.....	101,900	418,900	520,800
21.....	Loss 151,500	48,200	Loss 103,300
22.....	Loss 35,500	77,800	42,300
23.....	188,600	173,000	361,600
24.....	160,200	396,900	557,100
25.....	159,300	302,800	462,100
Total.....	\$12,506,700	\$8,055,900	\$20,562,600

Table Showing Valuations, Land and Buildings, for Twenty-five Years.

	Value Land.	Value Buildings.	Total Value.
1904.....	\$607,106,450	\$399,016,450	\$1,006,122,900
1903.....	594,599,750	390,960,550	985,560,300
1902.....	573,193,150	384,303,750	957,496,900
1901.....	547,246,600	377,790,900	925,037,500
1900.....	532,933,500	369,557,200	902,490,700
1899.....	507,596,250	359,213,450	866,809,700
1898.....	482,747,000	347,486,900	830,233,900
1897.....	468,406,850	335,453,700	803,860,550
1896.....	447,169,700	323,092,000	770,261,700
1895.....	433,694,900	311,056,150	744,751,050
1894.....	422,132,850	301,611,800	723,743,850
1893.....	417,280,175	290,482,100	707,762,275
1892.....	399,170,175	281,109,700	680,279,875
1891.....	381,299,825	268,938,550	650,238,375
1890.....	365,547,975	254,442,300	619,990,275
1889.....	350,404,975	243,395,000	593,799,975
1888.....	328,465,175	234,548,100	563,013,275
1887.....	322,207,075	224,964,100	547,171,175
1886.....	301,622,275	215,881,000	517,503,275
1885.....	288,825,450	207,148,250	495,973,700
1884.....	285,969,800	202,160,800	488,130,600
1883.....	282,331,100	195,987,800	478,318,900
1882.....	278,240,950	189,463,200	467,704,150
1881.....	272,734,600	182,654,000	455,388,600
1880.....	260,614,100	176,756,000	437,370,100

ABATEMENTS.

The amount of abatements from all the above assessments to January 31, 1905, was for polls, \$554; for real estate, \$83,182.76; for personal estate, \$62,643.32 — a total of \$146,380.08. Of this sum \$144,726.88 was abated before the reduced tax bills were paid and, with the money received for taxes, is treated as a credit item to the collector, who is charged with the total amount of the tax warrants of the year. The remainder of the abatements, amounting to \$1,653.20, were made after payment by the persons assessed, and the several amounts were refunded by the treasurer for moneys received from the collector for the taxes of the current financial year.

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 5 of chapter 5 of the Revised Ordinances of 1898, as amended 1900, we herewith include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatement thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

Year.	Valuations.	Abatements.
1902 . . .	\$1,192,597,816 13	\$11,607,400 00
1903 . . .	1,221,749,923 35	12,912,700 00
1904 . . .	1,238,345,962 00	8,240,800 00
	<hr/>	<hr/>
Totals . . .	\$3,652,693,701 48	\$32,760,900 00
Less abatements .	32,760,900 00	
	<hr/>	
	\$3,619,932,801 48	

Divided by three gives \$1,206,644,267.16 — average valuation for three years, less abatements.

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of section 93 of chapter 12 of the Revised Laws, the assessors, in August, 1904, returned to the tax commissioner of the Commonwealth the names of 385 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of property of corporations chartered by the Commonwealth, which was included in the total that determined the rate of taxation amounted to \$162,883,271, of which sum \$141,342,771 was real estate, and \$21,540,500 was machinery. A statement showing the growth of corporate property locally assessed during the last twenty-two years is shown by the table marked "D," page 30. Under the provisions of section 9 of chapter 14 of the Revised Laws, the board assessed the 359,500 shares of the forty-four banks of Boston upon a valuation of \$44,443,000 — a total tax of \$675,533.60. At the time the rate of taxation was determined the estimated value of 104,575.63 shares, \$12,049,861.71 $\frac{2}{3}$ was included in the total aggregate as property which could be legally assessed in the valuation of the City of Boston. The balance of the total assessment of this class of property amounted to \$32,393,138.28 $\frac{1}{3}$ and the tax of \$492,375.71 thereon was claimed by the tax Commissioner, under the provisions of section 13 of said chapter for the state, and certain of the cities and towns of Massachusetts, in which shareholders resided. Section 15 of said chapter provides that 1 per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$4,943.90 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the state authorities.

ASSESSMENT STATISTICS.

A table on page 12 will show the separate estimation of land and buildings, by wards, in the valuations of 1903 and 1904. A table on page 14 gives the valuations in total for twenty-five years.

For the separate estimation of the real and personal property for twenty years, and for the total valuation of the city for thirty-five years, see tables marked "B" and "E," on pages 28 and 31. All the valuations shown on these tables are those which determined the rate of taxation for the years to which they relate, and do not include the small amounts subsequently added by supplementary assessment. The valuation of 1904, as compared with that of the preceding year, shows a gain on real estate of \$20,562,600, equal to an advance of 2.08 per cent., and a loss of \$4,066,361 on

personal property, equal to 1.73 per cent. The total valuation of 1904 is more than that of 1894 by \$308,844,520, showing a gain in ten years of 33.27 per cent.

The table marked "F," page 32, shows the rate of taxation in Boston for the past twenty years, and the proportion of each annual rate required to raise the tax of a given year for state, county, or city purposes.

A table marked "G," pages 33-36, shows the approximate value of the dwelling-houses of the city, and a table marked "H," page 39, gives certain statistics relating to the real estate of Boston.

We deem it of sufficient interest to add also to this report a table showing the valuation of property, rates of taxation, and the number of assessed polls for each year from 1822, when the City of Boston was established, to the present time.

For many years prior to 1842 taxes were assessed on the basis of 50 per cent. of the true valuation of property, which custom was discontinued in the assessments of that and succeeding years at the request of the city government.

The result of this change will be seen in the reduction in the rate of taxation for that and the following years.

SPECIAL ASSESSMENTS.

Street, Sidewalks and Sewer Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the city collector as remaining unpaid one year after the date of assessment:

Street construction assessments	\$983,288 17
For sewer assessments	74,938 19
	<hr/>
	\$1,058,226 36
	<hr/>

The several assessments were duly apportioned, and a sum equal to 9 per cent. of each assessment, with the required interest, was included in the tax bills which were issued for the tax on the estates which were liable.

The tenth apportionment of sewer assessments, certified in 1895, amounted to, \$2,476 99	
Interest	1,238 56
	<hr/>
	\$3,715 55
	<hr/>
<i>Carried forward</i>	\$3,715 55

<i>Brought forward</i>		\$3,715 55
The tenth apportionment of sidewalk assessments, certified in 1895, amounted to	\$97 02	
Interest	48 54	
	<hr/>	145 56
The tenth apportionment of assessments for street construction, certified in 1895, amounted to	\$75 74	
Interest	37 88	
	<hr/>	113 62
The ninth apportionment of sewer assessments, certified in 1896, amounted to, \$3,311 42		
Interest	1,600 74	
	<hr/>	4,912 16
The ninth apportionment of sidewalk assessments, certified in 1896, amounted to	\$16 84	
Interest	8 42	
	<hr/>	25 26
The eighth apportionment of sewer assessments, certified in 1897, amounted to, \$3,809 81		
Interest	1,899 69	
	<hr/>	5,709 50
The eighth apportionment of street construction assessments, certified in 1897, amounted to	\$699 36	
Interest	349 73	
	<hr/>	1,049 09
The seventh apportionment of sewer assessments, certified in 1898, amounted to	\$2,543 56	
Interest	1,241 64	
	<hr/>	3,785 20
The seventh apportionment of street construction assessments, certified in 1898, amounted to	\$491 73	
Interest	245 87	
	<hr/>	737 60
The sixth apportionment of sewer assessments, certified in 1899, amounted to, \$5,109 90		
Interest	2,865 26	
	<hr/>	7,975 16
The sixth apportionment of street construction assessments, certified in 1899, amounted to	\$1,616 52	
Interest	898 03	
	<hr/>	2,514 55
<i>Carried forward</i>		\$30,683 25

ASSESSING DEPARTMENT.

19

<i>Brought forward.</i>						\$30,683 25
The fifth apportionment of sewer assessments, certified in 1900, amounted to,					\$2,186 39	
Interest					1,203 62	
						3,390 01
The fifth apportionment of street construction assessments, certified in 1900, amounted to					\$1,269 92	
Interest					705 48	
						1,975 40
The fourth apportionment of sewer assessments, certified in 1901, amounted to					\$9,321 60	
Interest					5,177 65	
						14,499 25
The fourth apportionment of street construction assessments, certified in 1901, amounted to					\$2,759 87	
Interest					1,527 21	
						4,287 08
The third apportionment of sewer assessments, certified in 1902, amounted to,					\$9,019 95	
Interest					5,011 00	
						14,030 95
The third apportionment of street construction assessments, certified in 1902, amounted to					\$3,006 13	
Interest					1,670 01	
						4,676 14
The second apportionment of sewer assessments, certified in 1903, amounted to					\$5,108 01	
Interest					2,837 97	
						7,945 98
The second apportionment of street construction assessments, certified in 1903, amounted to					\$1,912 68	
Interest					1,062 63	
						2,975 31
The first apportionment of sewer assessments, certified in 1904, amounted to,					\$6,555 18	
Interest					5,573 69	
						12,128 87
The first apportionment of street construction assessments, certified in 1904, amounted to					\$85,925 15	
Interest					73,804 53	
						159,729 68
Total amount committed to collector						<u>\$256,321 92</u>

STREET RAILWAY ASSESSMENTS.

Under chapter 578 of Acts of 1898 there is paid to the City of Boston by

Boston and Northern Street Railway Company .	\$772 46
Old Colony Street Railway Company . . .	109 89
Union Freight Railway Company	2,029 11
Total	<u>\$2,911 46</u>

The Boston Elevated Railway, and all railways now owned or operated by it, are, for twenty-five years from June 10, 1897, exempt from the action of this statute, but said railways pay, under chapter 500 of the Acts of 1897, a very similar tax to the Commonwealth, which tax is distributed by the treasurer of the Commonwealth among the cities and towns in which said railroads operate. Boston's proportion of this tax is \$65,855.88.

There was also credited to the City of Boston by the treasurer of the Commonwealth the sum of \$363,709.51, being the city's share of franchise tax on street railways under chapter 14 of the Revised Laws.

RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The appropriation was . . .	\$180,000 00
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals have amounted to	180,479 97
<i>Deficit</i>	<u>\$479 97</u>

Respectfully submitted,

GEORGE A. COMINS, *Chairman*,
 CHARLES E. FOLSOM, *Secretary*,
 JOHN J. MURPHY,
 EDWARD B. DAILY,
 SAMUEL HICHBORN,
 JOHN H. DONOVAN,
 JAMES BUCKNER,
 FREDERICK L. SMITH,
 FREDERICK H. TEMPLE,
Assessors of the City of Boston.

A P P E N D I X.

ASSESSMENT DISTRICTS AND ASSISTANT ASSESSORS ASSIGNED
THERE TO FOR THE ASSESSMENT OF MAY 1, 1904.

District 1. — The whole of Ward 1. First assistant assessor, Charles A. Tilden; second assistant assessor, Thomas Sexton.

District 2. — The whole of ward 2. First assistant assessor, Thomas O. McEnaney; second assistant assessor, Alfred L. Whitney.

District 3. — The whole of Ward 3. First assistant assessor, Benjamin F. Bowditch; second assistant assessor, William H. Swift.

District 4. — The whole of Ward 4. First assistant assessor, Philip O'Brien; second assistant assessor, Lucian J. Priest.

District 5. — The whole of Ward 5. First assistant assessor, John J. Tague; second assistant assessor, Warren B. Hadley.

District 6. — That part of Ward 6 lying northerly of a line beginning at the junction of Traverse and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line. First assistant assessor, Matthew Binney, Jr.; second assistant assessor, James McNulty.

District 7. — That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets; thence through the centre lines of Washington, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line. First assistant assessor, Joseph D. Dilworth; second assistant assessor, Saverio R. Romano.

District 8. — That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Traverse and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover, and Washington streets to the boundary line of Ward 7. First assistant assessor, Edwin R. Spinney; second assistant assessor, Edward A. Rogan.

District 9. — That part of Ward 7 lying northerly and easterly of a line beginning at Broadway bridge; thence by the centre lines of Broadway Extension, Albany, Kingston, Summer, and Otis streets, Winthrop square, and Devonshire street to the boundary line of Ward 6. First assistant assessor, Nathan P. Ryder; second assistant assessor, Daniel J. Falvey.

District 10. — That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach, Kingston, and Otis streets, Winthrop square, and Devonshire street to the boundary line of Ward 6. First assistant assessor, Alexander P. Brown; second assistant assessor, Thomas F. Meleady.

District 11. — That part of Ward 7 lying southerly of a line beginning at the junction of Pleasant street and Eliot street; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach to Albany street; thence by the centre line of Albany street to the boundary line of Ward 9. First assistant assessor, Henry J. Ireland; second assistant assessor, Walter L. Sears.

District 12. — That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6. First assistant assessor, Thomas H. Bond; second assistant assessor, Hyman Weinberg.

District 13. — That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets, to the boundary line of Ward 6. First assistant assessor, William H. Cuddy; second assistant assessor, Michael J. Toumey.

District 14. — That part of Ward 9 lying northeasterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre line of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12. First assistant assessor, James F. Morgan; second assistant assessor, Timothy H. Sullivan.

District 15. — That part of Ward 9 lying southwesterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12. First assistant assessor, Terence F. Feely; second assistant assessor, Frederick A. H. Bennett.

District 16. — That part of Ward 10 lying southerly and easterly of the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad, and the location extended to Stanhope street, thence by the centre line of Stanhope street and the centre line of Berkeley street to the boundary line of Ward 11. First assistant assessor, Charles J. Dowd; second assistant assessor, Francis J. Tighe.

District 17. — That part of Ward 10 lying northerly and westerly of the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad, and the location extended to Stanhope street, thence by the centre line of Stan-

hope street and the centre line of Berkeley street to the boundary line of Ward 11. First assistant assessor, David Greer; second assistant assessor, John J. Devlin.

District 18. — That part of Ward 11 lying easterly of a line beginning at the Charles River; thence by the centre line of Clarendon street to the boundary line of Ward 10. First assistant assessor, James I. Moore; second assistant assessor, Frederick F. Smith.

District 19. — That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First assistant assessor, William H. Allen; second assistant assessor, Patrick D. Callahan.

District 20. — The whole of Ward 12. First assistant assessor, Timothy W. Murphy; second assistant assessor, Daniel MacDonald.

District 21. — That part of Ward 13 lying southerly and westerly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorchester avenue, West First, C, West Seventh, and D streets to the boundary line of Ward 15. First assistant assessor, John H. Giblin; second assistant assessor, Charles H. Turner.

District 22. — That part of Ward 13 lying northerly and easterly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorchester avenue, West First, C, West Seventh and D streets to the boundary line of Ward 15. First assistant assessor, Roger H. Scannell; second assistant assessor, Joseph F. Ripp.

District 23. — The whole of Ward 14. First assistant assessor, John C. Cook; second assistant assessor, James E. Brown.

District 24. — The whole of Ward 15. First assistant assessor, Charles O. Burrill; second assistant assessor, John H. Hout.

District 25. — That part of Ward 16 lying northerly and easterly of the centre lines of Norfolk and Cottage streets. First assistant assessor, William B. Smart; second assistant assessor, Simon C. Weil.

District 26. — That part of Ward 16 lying southerly and westerly of the centre lines of Norfolk and Cottage streets. First assistant assessor, A. Glendon Dyar; second assistant assessor, John S. McDonough.

District 27. — The whole of Ward 17. First assistant assessor, William A. Creney; second assistant assessor, William M. Humphrey.

District 28. — The whole of Ward 18. First assistant assessor, Joseph T. Lyons; second assistant assessor, John P. Geishecker.

District 29. — That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue, Tremont street, and the centre line of the location of the Providence division of the New York, New Haven & Hartford railroad to Prentiss street. First assistant assessor, James P. Fox; second assistant assessor, John J. Sullivan.

District 30. — That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue and Tremont street and the centre line of the location of the Providence division of the New York, New Haven & Hartford railroad to Prentiss street. First assistant assessor, Richard F. Hogan; second assistant assessor, George W. Crocker.

District 31. — That part of Ward 20 lying northerly and easterly of a line beginning at the boundary line of Ward 16, at the junction of Quincy street and the Midland division of the New York, New Haven & Hartford railroad; thence by the centre line of said railroad, and the centre lines of Washington, Bowdoin, Topliff, Longfellow, Draper, Robinson, Adams, Ellet streets and Dorchester avenue to the boundary line of Ward 24. First assistant assessor, J. Harris Aubin; second assistant assessor, Bartholomew F. Roach.

District 32. — That part of Ward 20 lying southerly and westerly of a line beginning at the boundary line of Ward 16 at the junction of Quincy street and the Midland division of the New York, New Haven & Hartford railroad; thence by the centre line of said railroad, and the centre lines of Washington, Bowdoin, Topliff, Longfellow, Draper, Robinson, Adams, Ellet streets and Dorchester avenue to the boundary line of Ward 24. First assistant assessor, Joseph T. Preston; second assistant assessor, Edward F. Blake.

District 33. — That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the centre lines of Washington, Dale, Warren and Savin streets to the boundary line of Ward 16. First assistant assessor, Alonzo F. Andrews; second assistant assessor, Louis Burkhardt.

District 34. — That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets; thence through Washington, Dale, Warren and Savin streets to the boundary line of Ward 16. First assistant assessor, John H. Griggs; second assistant assessor, Harry C. Byrne.

District 35. — That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street, the boundary line of Ward 23. First assistant assessor, John E. Heslan; second assistant assessor, Walter E. Merriam.

District 36. — That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street, the boundary line of Ward 23. First assistant assessor, Frank S. Pratt; second assistant assessor, William Doonan.

District 37. — That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Newton; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street. First assistant assessor, Edward P. Butler; second assistant assessor, James F. Dowling.

District 38. — That part of Ward 23 lying southerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the centre lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street. First assistant assessor, Frederick F. O'Doherty; second assistant assessor, George Uriot.

District 39. — That part of Ward 23 lying southerly and westerly of a line beginning at the boundary line between Newton and Boston; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford railroad, the centre lines of Dudley avenue, Norfolk and Kittredge streets and Metropolitan avenue to the boundary line of Hyde Park. First assistant assessor, Michael F. Dolan; second assistant assessor, Clinton B. Duryea.

District 40. — That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue and Greenwich street; thence by the centre lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams and Granite streets to the ward line in Neponset river, the boundary line of Milton. First assistant assessor, Daniel A. Downey; second assistant assessor, Albert W. Huebener.

District 41. — That part of Ward 24 lying within the following-described lines : Beginning at the boundary line between Boston and Milton ; thence by the centre lines of Washington, Morton, Corbet, Norfolk and Centre streets, Centre and Dorchester avenues, Ashmont, Carruth, New Minot, Adams and Granite streets to the boundary line between Boston and Milton. First assistant assessor, Timothy J. Murphy ; second assistant assessor, William E. Harvey.

District 42. — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street ; thence by the centre lines of Norfolk, Corbet, Morton and Washington streets to the boundary lines between Boston and Milton. First assistant assessor, William N. Goodwin ; second assistant assessor, Michael C. Broughal.

District 43. — That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown ; thence by the centre lines of North Beacon, Parsons, Washington and Cambridge streets to Charles river, the boundary line between Boston and Cambridge. First assistant assessor, Benjamin M. Fiske ; second assistant assessor, Patrick F. Carley.

District 44. — That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston ; thence by the centre lines of Cambridge, Washington, Parsons and North Beacon streets to Charles river, the boundary line between Boston and Watertown. First assistant assessor, George W. Warren ; second assistant assessor, William M. Farrington.

TABLE A.

WARDS.	Total Polls.	Poll-tax Payers Owning Property.	Residents on Property. Individuals.	Non-residents on Property. Individuals.	Resident Firms, Trustees, all others, on Property.	Non-resident Firms, Trus- tees, all others, on Property.	Total Number Persons Assessed on Property.
1.....	7,193	934	1,991	260	237	40	2,528
2.....	6,307	561	1,320	136	351	21	1,828
3.....	4,302	336	837	166	170	31	1,204
4.....	4,128	329	822	280	234	50	1,386
5.....	4,135	252	568	84	281	22	955
6.....	10,384	383	1,236	87	2,516	150	3,989
7.....	6,042	143	392	674	2,222	94	3,382
8.....	9,721	876	993	99	422	47	1,561
9.....	8,732	401	899	89	351	28	1,367
10.....	8,528	616	1,158	215	394	43	1,810
11.....	6,358	1,690	4,276	586	455	244	5,561
12.....	7,567	425	1,332	159	278	26	1,795
13.....	7,031	336	810	64	391	13	1,278
14.....	6,401	551	1,125	90	270	38	1,523
15.....	5,655	485	1,139	99	300	7	1,545
16.....	6,373	709	1,589	86	338	11	2,024
17.....	7,042	401	1,081	129	257	6	1,473
18.....	6,945	392	905	309	95	24	1,333
19.....	8,073	699	1,796	149	193	11	2,149
20.....	11,819	1,969	4,333	286	767	39	5,425
21.....	7,782	987	2,425	162	560	29	3,176
22.....	8,239	903	2,207	81	214	15	2,517
23.....	6,979	1,622	3,450	481	704	74	4,709
24.....	9,066	1,398	3,385	359	602	45	4,391
25.....	6,635	832	1,916	327	387	38	2,668
Totals.....	181,437	18,230	41,985	5,457	12,989	1,146	61,577

TABLE B.
Population and Valuation of Boston for Twenty Years.

Valuation and Rate.				Gain or Loss as Compared with Preceding Year.							
YEAR.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	REAL ESTATE.		PERSONAL ESTATE.		TOTAL.		YEAR.
					Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	
1885.....	\$495,973,400	\$189,605,672	\$685,579,072	\$12 80	\$7,842,800	.....	.....	.....	\$2,922,414	.....	.....1885
1886.....	517,503,275	193,118,060	710,621,335	12 70	21,529,875	.....	\$3,512,388	.....	25,042,263	.....	.....1886
1887.....	547,171,175	200,471,342	747,642,517	13 40	29,667,900	.....	7,353,282	.....	37,021,182	.....	.....1887
1888.....	563,013,275	201,439,273	764,452,548	13 40	15,842,100	.....	967,931	.....	16,810,031	.....	.....1888
1889.....	593,799,975	201,633,769	795,433,744	12 90	30,786,700	.....	194,496	.....	30,981,196	.....	.....1889
1890.....	619,990,275	202,051,525	822,041,800	13 30	26,190,300	.....	417,756	.....	26,608,056	.....	.....1890
1891.....	650,238,375	204,831,040	855,069,415	12 60	30,248,100	.....	2,779,515	.....	33,027,615	.....	.....1891
1892.....	680,279,875	213,695,829	893,975,704	12 90	30,041,500	.....	8,864,788	.....	38,906,288	.....	.....1892
1893.....	707,762,275	216,331,476	924,093,751	12 80	27,482,400	.....	2,635,648	.....	30,118,048	.....	.....1893
1894.....	723,743,850	204,365,192	928,109,042	12 80	15,981,575	.....	.....	10,974,880	4,015,291	.....	.....1894
1895.....	744,751,050	206,616,878	951,367,928	12 80	21,007,200	.....	2,251,686	.....	23,258,886	.....	.....1895
1896.....	770,261,700	211,008,213	981,269,914	12 90	25,510,650	.....	4,391,335	.....	29,902,005	.....	.....1896
1897.....	803,860,550	208,721,659	1,012,582,209	13 00	33,598,850	.....	.....	2,286,554	31,312,296	.....	.....1897
1898.....	830,233,900	205,865,518	1,036,099,418	13 60	26,373,350	.....	.....	2,856,141	23,517,209	.....	.....1898
1899.....	866,809,700	222,926,552	1,089,736,252	13 10	36,575,800	.....	17,061,034	.....	53,636,834	.....	.....1899
1900.....	902,490,700	226,685,132	1,129,175,832	14 70	35,681,000	.....	3,758,580	.....	39,439,580	.....	.....1900
1901.....	925,037,500	227,468,334	1,152,505,834	14 90	22,546,800	.....	236,402	.....	22,783,202	.....	.....1901
1902.....	957,496,900	233,777,716	1,191,274,616	14 80	32,459,400	.....	6,309,382	.....	38,768,782	.....	.....1902
1903.....	985,560,300	234,897,023	1,220,457,323	14 80	28,063,400	.....	1,119,307	.....	29,182,707	.....	.....1903
1904.....	1,006,122,900	230,830,662	1,236,953,562	15 20	20,562,600	.....	.....	4,066,361	16,496,239	.....	.....1904

Population.

States census.....	1875,	341,919	States census.....	1885,	390,393	States census.....	1895,	496,920
United States census.....	1880,	362,839	United States census.....	1890,	448,477	United States census.....	1900,	560,892

TABLE C.

WARDS.	Single Poll Bills.	Property Bills.	Total Bills.	Number of Items Real Estate.	Number of Items Personal Estate.	Total Items.
1.....	6,259	2,875	9,134	4,883	307	5,190
2.....	5,746	2,081	7,827	2,331	244	2,575
3.....	3,966	1,215	5,181	1,515	199	1,714
4.....	3,799	1,450	5,249	1,963	262	2,225
5.....	3,883	1,027	4,910	1,241	287	1,528
6.....	10,001	3,895	13,896	2,601	2,242	4,843
7.....	5,899	4,081	9,980	2,724	2,686	5,410
8.....	8,845	2,816	11,661	3,337	698	4,035
9.....	8,331	1,877	10,208	2,123	504	2,627
10.....	7,912	2,405	10,317	2,763	764	3,527
11.....	4,668	5,141	9,809	3,794	2,736	6,530
12.....	7,142	2,183	9,325	2,357	483	2,840
13.....	6,695	1,724	8,419	2,475	250	2,725
14.....	5,850	1,919	7,769	2,667	238	2,905
15.....	5,170	1,945	7,115	2,639	275	2,914
16.....	5,664	2,321	7,985	3,121	466	3,587
17.....	6,641	2,020	8,661	2,782	294	3,076
18.....	6,553	1,999	8,552	2,331	251	2,582
19.....	7,374	2,337	9,711	3,379	366	3,745
20.....	9,850	5,922	15,772	7,484	1,127	8,611
21.....	6,795	3,250	10,045	3,693	933	4,626
22.....	7,336	2,716	10,052	3,654	654	4,308
23.....	5,357	5,817	11,174	10,757	720	11,477
24.....	7,668	5,282	12,950	8,770	801	9,571
25.....	5,803	2,944	8,747	5,127	639	5,766
Totals.....	163,207	71,242	234,449	90,511	18,426	108,937

TABLE D.

Valuation of Real Estate and Machinery Assessed to Massachusetts Corporations, 1882 to 1904, Inclusive.

						Real Estate.	Machinery.	Total.
In 1882,	175 corporations were assessed as follows,					\$45,754,600	\$3,275,300	\$49,029,900
1883,	198	"	"	"	"	46,727,300	4,421,100	51,148,400
1884,	215	"	"	"	"	47,866,200	4,795,900	52,662,100
1885,	228	"	"	"	"	48,556,800	5,249,000	53,805,800
1886,	226	"	"	"	"	50,003,400	5,505,300	55,508,700
1887	225	"	"	"	"	52,633,600	5,254,000	57,887,600
1888,	228	"	"	"	"	53,358,300	5,941,900	59,300,200
1889,	225	"	"	"	"	59,538,900	5,860,100	65,399,000
1890,	235	"	"	"	"	64,358,300	6,128,200	70,486,500
1891,	235	"	"	"	"	69,634,000	5,864,800	75,498,800
1892,	236	"	"	"	"	71,906,800	6,421,100	78,327,900
1893,	251	"	"	"	"	74,882,200	7,259,100	82,141,300
1894,	269	"	"	"	"	80,571,000	8,101,500	88,672,500
1895,	279	"	"	"	"	82,453,650	9,017,000	91,470,650
1896,	287	"	"	"	"	83,740,200	11,514,200	95,254,400
1897,	279	"	"	"	"	85,338,350	12,344,600	97,682,950
1898,	298	"	"	"	"	98,996,500	12,489,000	111,485,500
1899,	310	"	"	"	"	110,661,487	13,089,300	123,750,787
1900,	325	"	"	"	"	115,615,125	16,768,600	132,383,725
1901,	345	"	"	"	"	120,739,125	17,440,300	138,179,425
1902,	343	"	"	"	"	128,515,575	19,674,700	148,190,275
1903,	347	"	"	"	"	135,989,441	20,725,100	156,714,541
1904,	385	"	"	"	"	141,342,771	21,540,500	162,883,271

TABLE E.

Statement showing the Assessors' Valuation of the Real and Personal Property in the City of Boston, as of the first day of May, for Thirty-five Years, 1869 to 1904, inclusive. Also the Amount and Rate per cent. of Increase and Decrease in each period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. Increase or Decrease in ten years.
1870 and 1880.....	\$584,089,400	\$639,462,495	\$55,373,095	.....	9.48
1871 and 1881.....	612,663,550	665,554,597	52,891,047	.....	8.63
1872 and 1882.....	682,724,300	672,497,962	.....	\$10,226,339	1.50
1873 and 1883. ...	693,831,400	682,432,671	.....	11,398,729	1.64
1874 and 1884....	798,755,050	682,656,657	.....	116,098,393	14.53
1875 and 1885.....	793,961,895	685,579,072	.....	108,382,823	13.62
1876 and 1886.....	748,996,210	710,621,360	.....	38,374,850	5.12
1877 and 1887.....	686,840,586	747,642,517	60,801,931	.....	8.85
1878 and 1888.....	630,446,866	764,452,548	134,005,682	.....	21.25
1879 and 1889.....	613,322,691	795,433,744	182,111,053	.....	29.69
1880 and 1890....	639,462,495	822,041,800	182,579,305	.....	28.55
1881 and 1891.....	665,554,597	855,069,415	189,514,818	.....	28.47
1882 and 1892.....	672,497,962	893,975,704	221,477,742	.....	32.93
1883 and 1893.....	682,432,671	924,093,751	241,661,080	.....	35.41
1884 and 1894.....	682,696,657	928,109,042	245,452,447	.....	35.95
1885 and 1895.....	685,579,072	951,367,928	265,788,856	.....	38.76
1886 and 1896.....	710,621,335	981,269,914	270,648,579	.....	38.08
1887 and 1897.....	747,642,517	1,012,582,209	264,939,692	.....	35.44
1888 and 1898.....	764,452,548	1,036,099,418	271,646,870	.....	35.53
1889 and 1899.....	795,433,744	1,089,736,252	294,302,508	.....	37.00
1890 and 1900... .	822,041,800	1,129,175,832	307,134,032	.....	37.36
1891 and 1901.....	855,069,415	1,152,505,834	297,436,419	.....	34.78
1892 and 1902.....	893,975,704	1,191,274,616	297,298,912	.....	33.25
1893 and 1903.....	924,093,751	1,220,457,323	296,363,572	.....	32.07
1894 and 1904.....	928,109,042	1,236,953,562	308,844,520	.....	33.27

The city of Roxbury, with a valuation of \$26,551,700, united with Boston in 1867, its valuation first taking effect as a part of Boston in 1868.

The town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.

The city of Charlestown, with a valuation of \$35,289,682, the town of West Roxbury, with \$22,148,600 valuation, and the town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.

TABLE F.

Amount and Rate of Taxation for Twenty Years.

The several amounts are those of the warrants of state, county, and city authorities to the assessors. For detail, see pages 2 and 3.

The warrant to the collector determines the rate of taxation, for amount of which see pages 2 and 3.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			Total.
					State.	County.	City.	
1885..	\$578,055	\$301,600	\$7,814,092	\$8,693,747	\$0 71	\$0 27	\$11 82	\$12 80
1886..	555,870	386,568	7,897,240	8,839,678	0 65	0 40	11 65	12 70
1887..	833,805	526,735	8,527,559	9,888,099	1 00	0 57	11 83	13 40
1888..	833,805	668,444	8,520,783	10,023,032	0 97	0 74	11 69	13 40
1889..	¹ 759,518	738,191	8,578,960	10,076,669	0 83	0 80	11 27	12 90
1890..	673,824	799,294	9,220,280	10,693,398	0 69	0 85	11 76	13 30
1891..	581,571	614,549	9,549,491	10,745,611	0 53	0 57	11 50	12 60
1892..	680,744	804,294	9,881,451	11,366,489	0 63	0 77	11 50	12 90
1893..	964,336	808,377	9,900,660	11,673,373	0 92	0 75	11 13	12 80
1894..	811,337	867,396	10,034,358	11,713,091	0 75	0 81	11 24	12 80
1895..	652,490	924,725	10,489,653	12,066,868	0 55	0 85	11 40	12 80
1896..	702,379	942,879	10,837,292	12,482,550	0 58	0 84	11 48	12 90
1897..	870,442	1,135,836	10,975,360	12,981,638	0 73	1 00	11 27	13 00
1898..	703,168	1,221,567	12,032,223	13,956,958	0 54	1 06	12 00	13 60
1899..	738,309	1,173,149	12,224,993	14,136,451	0 55	0 95	11 60	13 10
1900..	831,740	1,189,144	14,137,026	16,157,910	0 61	0 95	13 14	14 70
1901..	972,376	1,204,093	14,992,820	17,169,290	0 70	0 90	13 30	14 90
1902..	1,399,771.18	1,200,000	14,779,373.44	17,379,144.62	1 07	0 89	12 84	14 80
1903..	1,608,669.53	1,187,468	15,108,643.75	17,904,781.28	1 21	0 86	12 73	14 80
1904..	1,712,769.18	1,271,141	15,668,062.99	18,651,973.17	1 27	0 90	13 03	15 20

¹ The amount of the State tax for the year 1889, and of those following, includes the special assessments for armories, metropolitan sewers, and the abolition of grade crossings, with the exception of 1896 sewerage assessment, which appears in 1897.

TABLE G.

Recapitulation of Approximate Value of the Dwelling-Houses
(Including Hotels) in Boston, May 1, 1904.

VALUE.	No. of Houses.	Hotels.	Family Hotels.
Value less than \$1,000.....	2,291		
" \$1,000 and less than \$2,000	7,914		
" 2,000 " " 3,000	10,731		
" 3,000 " " 4,000	10,518		
" 4,000 " " 5,000	8,738	.....	7
" 5,000 " " 6,000	6,601	.....	14
" 6,000 " " 7,000	4,745	.....	19
" 7,000 " " 8,000	3,081	1	19
" 8,000 " " 9,000	2,178	2	17
" 9,000 " " 10,000	1,650	.....	24
" 10,000 " " 11,000	1,155	.....	27
" 11,000 " " 12,000	883	.....	14
" 12,000 " " 13,000	687	.....	21
" 13,000 " " 14,000	544	.....	12
" 14,000 " " 15,000	418	.....	10
" 15,000 " " 16,000	368	1	28
" 16,000 " " 17,000	313	.....	11
" 17,000 " " 18,000	270	1	7
" 18,000 " " 19,000	305	.....	14
" 19,000 " " 20,000	218	1	12
" 20,000 " " 21,000	235	1	28
" 21,000 " " 22,000	184	.....	14
" 22,000 " " 23,000	148	1	13
" 23,000 " " 24,000	144	.....	10
" 24,000 " " 25,000	104	1	9
" 25,000 " " 26,000	141	1	10
" 26,000 " " 27,000	119	.....	8
" 27,000 " " 28,000	88	.....	7
" 28,000 " " 29,000	119	.....	7
" 29,000 " " 30,000	68	1	8
" 30,000 " " 31,000	99	2	8
" 31,000 " " 32,000	66	.....	8
" 32,000 " " 33,000	57	.....	4
" 33,000 " " 34,000	47	.....	3
" 34,000 " " 35,000	54	.....	8
" 35,000 " " 36,000	54	1	9
" 36,000 " " 37,000	55	.....	7
" 37,000 " " 38,000	41	1	2
" 38,000 " " 39,000	39	.....	5
" 39,000 " " 40,000	39	1	3
" 40,000 " " 41,000	46	.....	3
" 41,000 " " 42,000	34	.....	7
" 42,000 " " 43,000	37	.....	5
" 43,000 " " 44,000	26	.....	4
" 44,000 " " 45,000	32	1	4
" 45,000 " " 46,000	28	.....	5
" 46,000 " " 47,000	19	1	3
" 47,000 " " 48,000	30	.....	2
" 48,000 " " 49,000	21	.....	2
" 49,000 " " 50,000	10	.....	1
" 50,000 " " 51,000	27	2	6
" 51,000 " " 52,000	14	.....	2
" 52,000 " " 53,000	28	2	3
" 53,000 " " 54,000	22	1	1
" 54,000 " " 55,000	16	1	4
" 55,000 " " 56,000	18	1	2
" 56,000 " " 57,000	20	3	2
" 57,000 " " 58,000	10	.....	2
" 58,000 " " 59,000	16	.....	2
" 59,000 " " 60,000	16	3	
" 60,000 " " 61,000	27	.....	4
" 61,000 " " 62,000	5	2	1
" 62,000 " " 63,000	7	1	3
" 63,000 " " 64,000	6	1	3
" 64,000 " " 65,000	6	.....	2
" 65,000 " " 66,000	10	.....	3
Carried forward.....	66,040	35	503

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1904. — *Continued.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	66,040	35	503
Value, \$66,000 and less than \$67,000	10	.....	1
“ 67,000 “ “ “ 68,000	6	.....	4
“ 68,000 “ “ “ 69,000	10	1	2
“ 69,000 “ “ “ 70,000	2	.....	.....
“ 70,000 “ “ “ 71,000	15	.....	2
“ 71,000 “ “ “ 72,000	5	.....	1
“ 72,000 “ “ “ 73,000	6	.....	1
“ 73,000 “ “ “ 74,000	7	1	2
“ 74,000 “ “ “ 75,000	4	.....	2
“ 75,000 “ “ “ 76,000	8	1	2
“ 76,000 “ “ “ 77,000	5	.....	2
“ 77,000 “ “ “ 78,000	2	.....	1
“ 78,000 “ “ “ 79,000	1	.....	.....
“ 79,000 “ “ “ 80,000	8	.....	.....
“ 80,000 “ “ “ 81,000	1	1	2
“ 81,000 “ “ “ 82,000	7	1	1
“ 82,000 “ “ “ 83,000	4	.....	2
“ 83,000 “ “ “ 84,000	2	.....	2
“ 84,000 “ “ “ 85,000	4	.....	2
“ 85,000 “ “ “ 86,000	4	.....	1
“ 86,000 “ “ “ 87,000	3	.....	1
“ 87,000 “ “ “ 88,000	2	1	.....
“ 88,000 “ “ “ 89,000	5	.....	3
“ 89,000 “ “ “ 90,000	.....	.....	.....
“ 90,000 “ “ “ 91,000	2	.....	5
“ 91,000 “ “ “ 92,000	1	.....	.....
“ 92,000 “ “ “ 93,000	.....	.....	1
“ 93,000 “ “ “ 94,000	1	.....	.....
“ 94,000 “ “ “ 95,000	3	1	.....
“ 95,000 “ “ “ 96,000	.....	1	1
“ 96,000 “ “ “ 97,000	2	1	.....
“ 97,000 “ “ “ 98,000	1	.....	.....
“ 98,000 “ “ “ 99,000	3	.....	1
“ 99,000 “ “ “ 100,000	3	.....	2
“ 101,000 “ “ “ 102,000	.....	1	.....
“ 102,000 “ “ “ 103,000	2	.....	.....
“ 3,000 “ “ “ 4,000	.....	.....	.....
“ 104,000 “ “ “ 105,000	2	.....	.....
“ 105,000 “ “ “ 106,000	.....	1	4
“ 106,000 “ “ “ 107,000	.....	1	.....
“ 7,000 “ “ “ 8,000	.....	.....	.....
“ 108,000 “ “ “ 109,000	2	.....	.....
“ 109,000 “ “ “ 110,000	8	.....	.....
“ 110,000 “ “ “ 111,000	1	.....	.....
“ 111,000 “ “ “ 112,000	.....	.....	1
“ 12,000 “ “ “ 13,000	.....	.....	.....
“ 113,000 “ “ “ 114,000	3	.....	1
“ 114,000 “ “ “ 115,000	2	1	.....
“ 15,000 “ “ “ 16,000	.....	.....	.....
“ 116,000 “ “ “ 117,000	1	.....	1
“ 117,000 “ “ “ 118,000	.....	1	.....
“ 18,000 “ “ “ 19,000	.....	.....	.....
“ 119,000 “ “ “ 120,000	.....	.....	1
“ 120,000 “ “ “ 121,000	.....	.....	3
“ 121,000 “ “ “ 122,000	1	.....	.....
“ 22,000 “ “ “ 23,000	.....	.....	.....
“ 23,000 “ “ “ 24,000	.....	.....	.....
“ 124,000 “ “ “ 125,000	2	.....	1
“ 125,000 “ “ “ 126,000	1	.....	.....
“ 26,000 “ “ “ 27,000	.....	.....	.....
“ 27,000 “ “ “ 28,000	.....	.....	.....
“ 28,000 “ “ “ 29,000	.....	.....	.....
“ 129,000 “ “ “ 130,000	3	.....	.....
“ 30,000 “ “ “ 31,000	.....	.....	.....
“ 31,000 “ “ “ 32,000	.....	.....	.....
“ 132,000 “ “ “ 133,000	.....	.....	1
“ 33,000 “ “ “ 34,000	.....	.....	.....
“ 134,000 “ “ “ 135,000	2	.....	1
“ 135,000 “ “ “ 136,000	1	.....	1
“ 36,000 “ “ “ 37,000	.....	.....	.....
<i>Carried forward</i>	66,208	49	562

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1904. — *Continued.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	66,208	49	562
Value, \$137,000 and less than \$138,000	1		
" 138,000 " " " 139,000	1	.....	1
" 139,000 " " " 140,000	1	.....	1
" 140,000 " " " 141,000	.....	1	1
" 141,000 " " " 142,000	1		
" 42,000 " " " 43,000			
" 43,000 " " " 44,000			
" 144,000 " " " 145,000	2		
" 45,000 " " " 46,000			
" 146,000 " " " 147,000	.....	1	
" 47,000 " " " 48,000			
" 48,000 " " " 49,000			
" 149,000 " " " 150,000	1		
" 150,000 " " " 151,000	.....		1
" 51,000 " " " 52,000			
" 152,000 " " " 153,000	.....	1	
" 153,000 " " " 154,000	1	1	
" 154,000 " " " 155,000	1		
" 155,000 " " " 156,000	.....		1
" 56,000 " " " 57,000			
" 157,000 " " " 158,000	1		
" 58,000 " " " 59,000			
" 159,000 " " " 160,000	1		
" 160,000 " " " 161,000	.....		1
" 61,000 " " " 62,000			
" 62,000 " " " 63,000			
" 163,000 " " " 164,000	.....		1
" 64,000 " " " 65,000			
" 165,000 " " " 166,000	1		
" 166,000 " " " 167,000	.....		1
" 67,000 " " " 68,000			
" 68,000 " " " 69,000			
" 69,000 " " " 70,000			
" 70,000 " " " 71,000			
" 171,000 " " " 172,000	.....		1
" 72,000 " " " 73,000			
" 73,000 " " " 74,000			
" 74,000 " " " 75,000			
" 175,000 " " " 176,000	.....		1
" 177,000 " " " 178,000	1		
" 179,000 " " " 180,000	3		
" 180,000 " " " 181,000	.....		1
" 182,000 " " " 183,000	.....		2
" 185,000 " " " 186,000	1		
" 190,000 " " " 191,000	.....		2
" 194,000 " " " 195,000	1		
" 197,000 " " " 198,000	.....	1	1
355 Commonwealth ave.. }	200,000	.....	1 Waverly House.
755 Boylston st..... }			
	201,000	.....	1 Hotel Abbottsford.
	208,000	.....	1 Hotel Plaza.
	215,000	.....	1 Hotel Hamilton.
	216,000	.....	1 Hotel Bowdoin.
	219,000	.....	1 Haddon Hall.
	221,000	.....	1 Hotel Arlington.
12 Arlington st..... }	225,000	2	
314 Commonwealth ave.. }			
	226,000	.....	1 Hotel Tuileries.
	226,500	.....	1 Carleton Hotel.
	230,000	.....	1 Hotel Ludlow.
	235,000	.....	1 Hotel Cluny.
	240,000	.....	1 366 Commonwealth ave.
306 Dartmouth st.....	245,000	1	1 Hotel Empire.
Fenway.	245,900	1	
	246,000	.....	1 Boston Tavern.
	250,000	.....	1 { Hotel Langham.
			1 { Beacon Chambers.
	254,000	.....	1 Brigham's Hotel.
	257,000	.....	1 Bowdoin Square Hotel.
	264,900	.....	1 Technology Chambers.
<i>Carried forward</i>	66,232	63	588

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1904. — *Concluded.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	66,232	63	588
\$270,000	1	1	Copley Square Hotel.
287,500	1	1	Hotel Ilkley.
292,000	1	1	Hotel Lexington.
300,000	1	1	Clark's Hotel.
310,000	1	1	Hotel Cambridge.
311,000	1	1	Hotel Bristol.
312,000	1	1	New England House.
320,000	1	1	Hotel Tudor.
322,000	1	1	191 Commonwealth ave.
325,000	1	1	Hotel Oxford.
331,500	1	1	Hotel Victoria.
333,000	1	1	Hemenway Chambers.
334,000	1	1	Hotel Nottingham.
337,000	1	1	Hotel Cecil.
343,500	1	1	Hotel Marlborough.
345,000	1	1	Hoffman House.
350,000	1	1	Revere House.
355,000	1	1	Hotel Rexford.
372,500	1	1	Commonwealth Hotel.
375,000	1	1	Copley Square Hotel.
417,000	1	1	Hotel Kensington.
428,000	1	1	Hotel Charlesgate.
530,000	1	1	American House.
535,000	1	1	Hotel Thorndike.
536,000	1	1	Massachusetts Chambers
550,000	1	1	Trinity Court.
631,300	1	1	Hotel Buckminster.
634,000	1	1	Hotel Essex.
635,000	1	1	Hotel Lenox.
661,500	1	1	Hotel Berkeley.
666,000	1	1	Hotel Pelham.
675,000	1	1	Westminster Hotel.
682,000	1	1	Hotel Vendome.
714,500	1	1	Quincy House.
820,000	1	1	Crawford House.
831,500	1	1	Hotel Bellevue.
875,000	1	1	United States Hotel.
921,000	1	1	Hotel Brunswick.
1,000,000	1	1	Adams House.
1,433,500	1	1	Hotel Somerset.
1,528,000	1	1	Young's Hotel.
1,972,000	1	1	Parker House.
		1	Hotel Touraine.
Grand totals.....	66,232	93	601

Valuation of Land and Buildings by Wards in 1876 and 1895.

WARDS.	1876			1895		
	Value Land.	Value Buildings.	Total Value.	Value Land.	Value Buildings.	Total Value.
1.....	\$3,608,775	\$3,663,125	\$7,271,900	\$4,432,050	\$6,649,200	\$11,081,250
2.....	4,986,700	4,582,400	9,569,100	4,840,550	5,530,150	10,370,700
3.....	3,260,500	2,860,800	6,121,300	4,029,400	3,804,900	7,834,300
4.....	5,000,600	3,143,500	8,144,100	5,842,800	4,208,400	10,051,200
5.....	6,692,700	3,979,800	10,672,500	6,748,800	5,304,700	12,053,500
6.....	28,889,800	12,822,400	41,712,200	34,151,700	16,889,300	51,041,000
7.....	20,464,600	9,695,200	30,159,800	26,263,000	11,361,900	37,624,900
8.....	4,874,600	4,112,000	8,986,600	5,272,100	4,930,500	10,202,600
9.....	9,543,100	9,450,100	18,993,200	8,928,000	8,253,600	17,181,600
10.....	56,836,600	25,731,600	82,568,200	102,216,700	30,150,300	132,367,000
11.....	23,839,400	23,437,600	47,277,000	49,602,100	43,305,400	92,907,500
12.....	34,600,200	17,739,400	52,339,600	39,776,800	22,546,600	62,323,400
13.....	8,174,800	5,192,600	13,367,400	9,201,500	6,462,300	15,663,800
14.....	5,688,200	6,067,500	11,755,700	4,984,800	8,839,900	13,824,700
15.....	3,884,600	3,684,100	7,568,700	3,418,900	4,794,900	8,213,800
16.....	8,765,300	6,680,600	15,445,900	9,008,200	7,654,200	16,662,400
17.....	9,079,300	10,163,200	19,242,500	7,693,400	10,822,000	18,515,400
18.....	8,403,000	12,658,600	21,061,600	8,048,700	11,896,800	19,945,500
19.....	7,636,900	5,528,300	13,165,200	7,315,000	6,810,200	14,125,200
20.....	10,577,700	5,941,100	16,518,800	8,710,900	12,531,200	21,242,100
21.....	12,602,900	8,293,000	20,895,900	12,670,400	17,555,700	30,226,100
22.....	11,382,800	4,171,300	15,554,100	26,825,100	13,763,400	40,588,500
23.....	11,755,500	6,067,200	17,822,700	15,383,400	14,758,900	30,142,300
24.....	12,737,400	7,752,100	20,489,500	17,221,300	24,142,400	41,363,700
25.....	6,847,400	2,607,000	9,454,400	11,109,300	8,089,300	19,198,600
Totals.....	\$320,133,375	\$206,024,525	\$526,157,900	\$433,694,900	\$311,056,150	\$744,751,050

The valuation for the year 1895 was made for the last time on old ward lines which had existed since 1876.

Gains and Losses by Wards, 1876 and 1895.

WARDS.	Land. Gain or Loss.	Buildings. Gain or Loss.	Total. Gain or Loss.
1	\$823,275	\$2,986,075	\$3,809,350
2	¹ 146,150	947,750	801,600
3	768,900	944,100	1,713,000
4	842,200	1,064,900	1,907,100
5	56,100	1,324,900	1,381,000
6	5,261,900	4,066,900	9,328,800
7	5,798,400	1,666,700	7,465,100
8	397,500	818,500	1,216,000
9	¹ 615,100	¹ 1,196,500	¹ 1,811,600
10	45,380,100	4,418,700	49,798,800
11	25,762,700	19,867,800	45,630,500
12	5,176,600	4,807,200	9,983,800
13	1,026,700	1,269,700	2,296,400
14	¹ 703,400	2,772,400	2,069,000
15	¹ 465,700	1,110,800	645,100
16	242,900	973,600	1,216,500
17	¹ 1,385,900	658,800	¹ 727,100
18	¹ 354,300	¹ 761,800	¹ 1,116,100
19	¹ 321,900	1,281,900	960,000
20	¹ 1,866,800	6,590,100	4,723,300
21	67,500	9,262,700	9,330,200
22	15,442,300	9,592,100	25,034,400
23	3,627,900	8,691,700	12,319,600
24	4,483,900	16,390,300	20,874,200
25	4,261,900	5,482,300	9,744,200
Totals.....	\$113,561,525	\$105,031,625	\$218,593,150

¹ Loss.

TABLE H.—RECAPITULATION.
Statistics of Wards 1 to 25, inclusive, May 1, 1904.

WARDS.	Number of Dwelling Houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses. Erecting.	Stores.	Miscel- laneous Buildings.	Horses.	Cows.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh and Flats.	Value of Marsh and Flats.	WARDS.
1.....	3,150	90	\$189,200	.....	.....	9	.....	242	530	.....	21,902,550	11,334,583	\$1,036,700	34,250,916	\$557,600	1.....
2.....	2,269	76	122,400	2	.....	7	15	381	373	65	10,073,200	625,240	136,500	6,909,473	2,430,700	2.....
3.....	1,663	57	118,700	1	.....	.....	.....	188	491	.....	6,313,358	40,122	18,100	807,323	401,100	3.....
4.....	1,857	128	232,800	.....	.....	.....	.....	372	1,225	.....	8,447,240	437,267	159,800	1,829,053	110,000	4.....
5.....	1,267	66	167,700	.....	.....	.....	19	157	757	.....	4,313,899	165,729	142,500	1,104,450	1,390,500	5.....
6.....	1,525	25	214,600	29	.....	9	1,168	25	837	.....	6,316,790	52,826	890,600	1,139,594	1,701,800	6.....
7.....	1,240	96	657,400	19	9	.....	1,362	97	1,468	.....	9,988,439	99,191	614,900	436,448	668,900	7.....
8.....	1,904	53	140,600	7	12	8	97	290	204	.....	3,866,257	298,467	1,901,300	.....	.....	8.....
9.....	1,851	104	454,100	5	74	3	5	161	878	.....	5,221,140	196,699	240,100	568,581	649,600	9.....
10.....	2,176	89	785,900	14	149	.....	22	134	433	.....	9,858,861	1,951,391	5,039,100	.....	.....	10.....
11.....	3,040	86	1,345,100	10	55	8	68	185	965	.....	15,263,886	5,918,067	10,834,300	600,000	12,000	11.....
12.....	2,354	110	640,300	1	39	1	132	74	297	.....	4,779,670	135,807	166,100	.....	.....	12.....
13.....	2,230	103	184,400	.....	.....	4	38	369	916	.....	15,182,231	1,884,131	1,884,500	1,065,757	115,700	13.....
14.....	2,486	103	177,900	1	4	.....	3	279	522	.....	10,219,517	1,521,942	450,900	4,031,974	143,200	14.....
15.....	2,404	82	189,300	.....	.....	5	25	160	719	4	6,377,632	951,043	272,900	1,787,959	216,800	15.....
16.....	2,419	90	309,100	.....	57	5	20	150	418	7	14,635,263	4,934,067	1,265,800	4,181,774	280,000	16.....
17.....	2,650	111	365,500	.....	44	.....	.....	192	650	1	13,656,083	2,892,595	1,028,100	3,299,071	199,600	17.....
18.....	2,336	63	198,900	.....	47	.....	286	195	166	.....	5,841,500	541,382	770,300	.....	.....	18.....
19.....	2,879	79	282,900	1	18	6	21	197	811	.....	20,597,402	10,651,734	5,498,000	.....	.....	19.....
20.....	5,497	163	745,800	.....	16	31	19	527	624	33	49,326,495	18,546,368	4,379,400	13,513,472	165,000	20.....
21.....	3,346	108	601,800	1	47	2	65	33	255	.....	21,375,428	5,749,199	2,561,900	.....	.....	21.....
22.....	3,233	111	502,700	.....	7	23	44	316	567	32	24,253,684	9,180,912	2,937,000	.....	.....	22.....
23.....	3,942	138	582,200	.....	1	16	6	823	931	227	191,137,933	160,715,369	7,696,700	.....	.....	23.....
24.....	4,666	85	444,800	.....	6	22	88	643	864	139	97,416,631	65,913,126	5,503,700	10,058,976	119,100	24.....
25.....	3,848	188	713,800	1	8	8	164	833	735	181	78,373,559	56,789,252	9,433,700	3,834,538	105,300	25.....
Totals...	66,232	2,404	\$10,367,900	93	601	173	3,667	7,023	16,626	689	654,738,648	361,496,509	\$64,852,900	89,419,359	\$9,266,900	Total.

PUBLIC PARKS.			Acres.			Acres.		
Flats, piers, and similar structures are excluded from this Supplementary Table, which includes only the areas of available upland.			Main Park System.....			Charlesbank		
Islands in the harbor owned by the City, United States Navy Yard (including timber docks)	353		Franklin Field.....	1,301		Town Field, Dorchester.....	10	
Lands owned by the Commonwealth of Massachusetts	173		Marine Park System (Castle Island, owned by the U. S., not included).....	77		First-street Playground.....	6	
	91		Wood Island Park and Parkway.....	71		Charlestown Heights.....	5	
	778		Dorchester Park.....	46		Mystic Playground.....	4	
			Neposcutt Playground.....	26		North End and Fellow-street Play-grounds.....	2	
			Charlestown Playground.....	18		Boston Common.....	1	
			North Brighton Playground.....	14		Public Garden.....	48	
			Billings Field.....	14		61 small parks in various parts of the city,	24	
				11			65	

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls, as shown in the Assessment of Taxes in the City of Boston from 1822 to 1904, both years inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1822.....	\$42,140,200	\$23,364,400	\$18,775,800	\$7 30	8,800	58,277
1823.....	44,896,800	25,367,000	19,529,800	7 00	9,855	
1824.....	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825.....	52,442,600	30,992,000	21,450,600	7 00	11,660	
1826.....	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827.....	65,858,400	36,061,400	29,797,000	7 00	12,442	
1828....	61,523,200	35,908,000	25,615,200	7 10	12,535	
1829.....	61,068,000	36,953,800	24,114,200	7 90	13,495	61,392
1830.....	59,586,000	36,960,000	22,626,000	8 10	13,096	
1831.....	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832.....	67,514,400	39,145,200	28,369,200	8 20	14,184	
1833.....	70,477,200	40,966,400	29,510,800	8 50	14,899	
1834.....	74,805,800	43,140,600	31,665,200	9 40	15,137	
1835.....	79,342,600	47,552,800	31,789,800	9 70	16,188	78,603
1836.....	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837.....	89,583,800	56,311,600	33,272,200	10 00	17,182	
1838.....	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839.....	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840.....	94,581,600	60,424,200	34,157,400	11 00	17,966	93,383
1841.....	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842.....	106,723,700	65,499,900	41,223,800	5 70	¹ 19,636	
1843.....	110,046,000	67,673,400	42,372,600	6 20	¹ 20,063	
1844.....	118,450,300	72,048,000	46,402,300	6 00	¹ 22,339	
1845.....	135,948,700	81,991,400	53,957,300	5 70	24,287	114,366
1846.....	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847.....	162,360,400	97,764,500	64,595,900	6 00	27,008	
1848.....	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849.....	174,180,200	102,827,500	71,352,700	6 50	28,363	
1850.....	180,000,500	105,093,400	74,907,100	6 80	28,018	136,881
1851.....	187,947,000	109,358,500	78,588,500	7 00	28,445	
1852.....	187,680,000	110,699,200	76,980,800	6 40	28,983	

¹ From 1822 to 1842, inclusive, Poll-tax assessed on all males above 16 years of age.

1843, Poll-tax assessed on all males between 20 and 70 years of age.

1844, and thereafter, Poll-tax assessed on all males above 20 years of age.

VALUATION OF PROPERTY. — *Continued.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1853.....	\$206,514,200	\$116,090,900	\$90,423,300	\$7 60	29,959	160,490
1854.....	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855.....	241,932,200	136,351,300	105,580,900	7 70	31,602	
1856.....	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857... ..	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858.....	254,714,100	153,505,300	101,208,800	8 60	32,621	177,840
1859.....	263,429,000	158,410,900	105,018,100	9 70	33,456	
1860.....	276,861,000	163,891,300	112,969,700	9 30	34,449	
1861.....	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862.....	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863.....	302,507,200	169,624,500	132,882,700	11 50	33,618	192,318
1864.....	332,449,900	182,072,300	150,377,600	13 30	32,832	
1865.....	371,892,775	201,628,900	170,263,875	15 80	34,704	
1866.....	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867.....	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868.....	493,573,700	287,635,800	205,937,900	12 30	¹ 48,416	250,526
1869.....	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870.....	584,089,400	365,593,100	218,496,300	15 30	² 56,926	
1871.....	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872.....	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873.....	693,831,400	470,086,200	223,745,200	12 80	70,199	341,919
1874.....	798,755,050	554,200,150	244,554,900	15 60	³ 84,684	
1875.....	793,961,895	558,941,000	235,020,895	13 70	85,086	
1876.....	748,996,210	526,157,900	222,838,310	12 70	81,364	
1877.....	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878.....	630,446,866	440,375,900	190,070,966	12 80	85,913	362,839
1879.....	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880.....	639,462,495	437,370,100	202,092,395	15 20	93,769	
1881.....	665,554,597	455,388,600	210,165,997	13 90	99,407	
1882.....	672,497,962	467,704,150	204,793,812	15 10	102,594	
1883.....	682,432,671	478,318,900	204,113,771	14 50	107,286	390,393
1884.....	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885.....	685,579,072	495,973,400	189,605,672	12 80	112,104	
1886.....	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887.....	747,642,517	547,171,175	200,471,342	13 40	115,603	
1888.....	764,452,548	563,013,275	201,439,273	13 40	120,529	

¹ Roxbury annexed.² Dorchester annexed.³ Brighton, Charlestown, and West Roxbury annexed.

VALUATION OF PROPERTY. — *Concluded.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1889.....	\$795,433,744	\$593,799,975	\$201,633,769	\$12 90	123,335	448,477
1890.....	822,041,800	619,990,275	202,051,525	13 30	125,906	
1891.....	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892.....	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893.....	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894.....	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895.....	951,367,928	744,751,050	206,618,878	12 80	142,460	496,920
1896.....	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897.....	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898.....	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899.....	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900.....	1,129,175,832	902,490,700	226,685,132	14 70	166,354	560,892
1901.....	1,152,505,834	925,037,500	227,468,334	14 90	171,650	
1902.....	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903.....	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904.....	1,236,953,562	1,006,122,900	230,830,662	15 20	181,437	

Valuation of Land and Buildings by Wards in 1896 and 1904.

WARDS.	1896			1904		
	Value Land.	Value Buildings.	Total Value.	Value Land.	Value Buildings.	Total Value.
1.....	\$4,216,850	\$6,436,000	\$10,652,850	\$5,784,400	\$7,505,500	\$13,289,900
2.....	5,073,050	6,117,400	11,190,450	8,421,800	7,587,800	16,009,600
3.....	4,086,200	3,848,700	7,934,900	5,881,100	4,349,900	10,231,000
4.....	5,842,300	4,424,500	10,266,800	6,867,200	5,800,100	12,667,300
5.....	6,746,400	5,428,300	12,174,700	7,224,400	5,392,500	12,616,900
6.....	72,849,200	31,264,800	104,114,000	115,065,900	39,845,300	154,911,200
7.....	131,666,200	48,313,700	179,979,900	188,641,050	62,419,750	251,060,800
8.....	14,579,600	10,249,900	24,829,500	18,475,900	11,663,500	30,139,400
9.....	11,834,600	12,721,900	24,556,500	11,727,800	12,890,900	24,618,700
10.....	24,625,600	20,601,300	45,226,900	35,139,300	25,088,800	60,228,100
11.....	52,593,700	41,133,400	93,727,100	62,101,600	49,345,900	111,447,500
12.....	9,504,400	13,931,500	23,435,900	10,090,600	12,937,500	23,028,100
13.....	10,057,400	7,359,900	17,417,300	15,616,100	9,460,100	25,076,200
14.....	3,535,900	6,302,600	9,838,500	4,024,800	8,337,200	12,362,000
15.....	3,291,700	5,342,000	8,633,700	3,521,300	5,847,500	9,368,800
16.....	4,515,400	7,831,200	12,346,600	5,447,900	9,232,700	14,680,600
17.....	6,751,500	8,229,500	14,981,000	8,277,900	10,078,900	18,356,800
18.....	7,688,900	7,494,500	15,183,400	8,666,800	8,455,300	17,122,100
19.....	10,142,900	8,281,600	18,424,500	11,883,000	11,526,300	23,409,300
20.....	9,799,000	13,620,200	23,419,200	14,034,300	22,394,800	36,429,100
21.....	9,698,200	14,080,600	23,778,800	10,817,600	16,271,500	27,089,100
22.....	8,578,500	10,129,500	18,708,000	9,194,300	12,611,000	21,805,300
23.....	9,594,800	8,564,400	18,159,200	12,826,500	11,745,900	24,572,400
24.....	8,098,900	12,683,600	20,782,500	11,827,000	15,944,400	27,771,400
25.....	11,798,500	8,701,000	20,499,500	15,547,900	12,283,400	27,831,300
Totals.....	\$447,169,700	\$323,092,000	\$770,261,700	\$607,106,450	\$399,016,450	\$1,006,122,900

Gains and Losses by Wards, 1896 and 1904.

WARDS.	Land.	Buildings.	Total.
1	\$1,567,550	\$1,069,500	\$2,637,050
2	3,348,750	1,470,400	4,819,150
3	1,794,900	501,200	2,296,100
4	1,024,900	1,375,600	2,400,500
5	478,000	¹ 35,800	442,200
6	42,216,700	8,580,500	50,797,200
7	56,974,850	14,106,050	71,080,900
8	3,896,300	1,413,600	5,309,900
9	¹ 106,800	169,000	62,200
10	10,513,700	4,487,500	15,001,200
11	9,507,900	8,212,500	17,720,400
12	586,200	¹ 994,000	¹ 407,800
13	5,558,700	2,100,200	7,658,900
14	488,900	2,034,600	2,523,500
15	229,600	505,500	735,100
16	932,500	1,401,500	2,334,000
17	1,526,400	1,849,400	3,375,800
18	977,900	960,800	1,938,700
19	1,740,100	3,244,700	4,984,800
20	4,235,300	8,774,600	13,009,900
21	1,119,400	2,190,900	3,310,300
22	615,800	2,481,500	3,097,300
23	3,231,700	3,181,500	6,413,200
24	3,728,100	3,260,800	6,988,900
25	3,749,400	3,582,400	7,331,800
Totals.....	\$159,936,750	\$75,924,450	\$235,861,200

¹ Loss.



